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RECORDATION NO. 21529 <sup>F</sup> FILED

APR 19 '11 -10 30 AM

SURFACE TRANSPORTATION BOARD

April 19, 2011

Chief  
Section of Administration  
Office of Proceedings  
Surface Transportation Board  
395 E Street, S W  
Washington, D.C 20423

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U S C Section 11301(a) are two (2) copies of a Memorandum of Assignment Agreement, dated as of June 1, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents

The enclosed document relates to the documents previously filed with the Board under Recordation Number 21529.

The names and addresses of the parties to the enclosed document are:

Assignor	AIG Commercial Equipment Finance, Inc. 5700 Granite Parkway, Suite 850 San Antonio, TX 75024
Assignee	AIG Rail Services, Inc 5700 Granite Parkway, Suite 850 San Antonio, TX 75024

Section Chief  
April 19, 2011  
Page Two

A description of the railroad equipment covered by the enclosed document is:

300 railcars. CLIX 298000 - CLIX 298149 and CLIX 499001 - CLIX 499150.

A short summary of the schedule to appear in the index follows:

Memorandum of Assignment Agreement

Also enclosed is a check in the amount of \$41 00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned

Very truly yours,



Robert W Alvord

RWA/sem  
Enclosures

APR 19 '11 -10 30 AM

SURFACE TRANSPORTATION BOARD

**MEMORANDUM OF  
ASSIGNMENT AGREEMENT**

Memorandum of Assignment Agreement (this "Memorandum"), effective as of June 1, 2007 by and between AIG Commercial Equipment Finance, Inc., a Delaware corporation (the "Assignor") and AIG Rail Services, Inc., a Delaware corporation (the "Assignee").

**WITNESSETH:**

The undersigned have entered into that certain Assignment Agreement (the "Assignment"), effective as of June 1, 2007, whereby the Assignor agreed to assign to the Assignee and the Assignee agreed to accept all of Assignor's right, title, and interest in and to that certain Master Equipment Lease Agreement dated as of March 27, 1998 to the extent incorporated into each Lease Schedule, as more particularly described on Exhibit A attached hereto (as amended, supplemented, assigned or modified, collectively the "Lease") covering certain railcars identified on Exhibit B attached hereto (the "Railcars").

The parties hereto wish to show for public record, through this Memorandum, the existence of the Assignment and the Assignee's interest in the Lease and the Railcars.

This Memorandum may be executed by the parties hereto in separate counterparts, each of which when so executed and delivered shall be an original, but all such counterparts shall together constitute the same instrument

[Signature Pages Follow]

[Memorandum of Assignment Agreement]

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed by their respective officers duly authorized as of the date hereof.

**AIG COMMERCIAL EQUIPMENT  
FINANCE, INC.**

**AIG RAIL SERVICES, INC.**

By: \_\_\_\_\_

Name:

Dave B. Fate

Title:

Executive Vice President

By: \_\_\_\_\_

Name: Jeffrey L. Wilkison

Title: Vice President

Executed on this 18<sup>th</sup> day of April, 2011

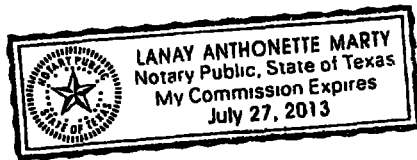
Executed on this 18<sup>th</sup> day of April, 2011

[Memorandum of Assignment Agreement]

STATE OF Tx )  
 ) SS:  
COUNTY OF Collin )

On this, the 18<sup>th</sup> day of April, 2011, before a Notary Public in and for said County and State, personally appeared Dave B. Fite, who being by me duly sworn, says that (s)he is the Executive Vice President of AIG COMMERCIAL EQUIPMENT FINANCE, INC., that said instrument was signed on April 18, 2011 on behalf of said corporation by authority of its Board of Directors, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.



[Signature]  
Name:  
Notary Public

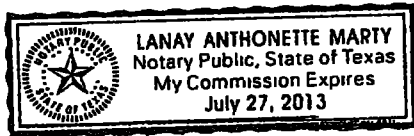
My Commission Expires: 7/27/2013  
Residing in Collin County, TX

[Memorandum of Assignment Agreement]

STATE OF Tx )  
 ) SS:  
COUNTY OF Collin )

On this, the 18 day of Apr. 2011, before a Notary Public in and for said County and State, personally appeared Jeffrey L. Wilkison, who being by me duly sworn, says that he is the Vice President of AIG RAIL SERVICES, INC., that said instrument was signed on Apr. 18, 2011 on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.



[Signature]  
Name:  
Notary Public

My Commission Expires:  
Residing in Collin County, TX

**EXHIBIT A  
LEASE**

Master Equipment Lease Agreement dated as of March 27, 1998 between Assignor, as lessor and Calumet Lubricants Co., Limited Partnership, as lessee, as supplemented by (i) Lease Schedule No. 32591-00001 dated March 27, 1998 ; (ii) Lease Schedule No. 32591-00002 dated January 8, 1999; (iii) Lease Schedule No. 32591-00003 dated April 13, 1999; (iv) Lease Schedule No. 32591-00004 dated June 21, 1999; (v) Lease Schedule No. 32591-00005 dated August 12, 1999; (vi) Lease Schedule No. 32591-00006 dated August 12, 1999; (vii) Lease Schedule No. 32591-00007 dated October 21, 1999; (viii) Lease Schedule No. 32591-00008 dated November 19, 1999; (ix) Lease Schedule No. 32591-00009 dated December 21, 1999; (x) Lease Schedule No. 32591-00010 dated December 21, 1999; (xi) Lease Schedule No. 32591-00011 dated January 25, 2000; (xii) Lease Schedule No. 32591-00012 dated March 3, 2000; (xiii) Lease Schedule No. 32591-00013 dated April 7, 2000; and (xiv) Lease Schedule No. 32591-00014 dated April 7, 2000.

**EXHIBIT B  
RAILCARS**

<b>Quantity</b>	<b>Model</b>	<b>Description</b>	<b>Car Mark and Number</b>
150	DOT 111A100W1, stenciled AAR 211A100W1	Trinity built, 29,188 gallon, exterior coiled, non-lined, insulated tank cars with a 286,000 lb. capable gross rail load built in 1998 and 1999	CLIX 298000 to and including CLIX 298149
150	DOT 111A100W1, stenciled AAR 211A100W1	Union Tank Car, 28,900 gallon, non-coiled, non-lined, non-insulated tank cars with a 286,000 lb. capable gross rail load built new in 1999 and 2000	CLIX 499001 to and including CLIX 499150



**CERTIFICATION**

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document

Dated: 4/19/11



\_\_\_\_\_  
Robert W. Alvord